IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 28TH FEBRUARY 2007 / 9TH PHALGUNA 1928

WP(C).No. 21531 of 2006(L)

PETITIONER:

DEEPAK RUBBERS AND COIR PRODUCTS,
MULAKKULAM (N), PIRAVOM,
ERNAKULAM DISTRICT,
REP. BY PROPRIETOR, SMT.SHIRLY LAL.

BY ADV. SRI.A.KUMAR.

RESPONDENTS:
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1. **STATE OF KERALA,**
   REP. BY SECRETARY TO MINISTRY OF FINANCE,
   GOVERNMENT SECRETARIAT,
   THIRUVANANTHAPURAM.

2. **COMMISSIONER OF COMMERCIAL TAXES,**
   THIRUVANANTHAPURAM.

3. **INSPECTING ASSISTANT COMMISSIONER**
   (INTELLIGENCE),
   COMMERCIAL TAXES COMPLEX,
   PALAKKAD.

4. **COMMERCIAL TAX OFFICER (KVAT),**
   MUVATTUPUZHA.

BY SR. GOVT. PLEADER SRI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 28/02/2007, ALONG WITH O.P. NO. 14839/2002 AND CONNECTED CASES,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.21531/2006:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE NOTICE DTD. 09/08/2006 FOR ENTRY TAX ISSUED BY THE R.3.

EXT.P.2: COPY OF THE NOTICE DTD. 09/08/2006 ISSUED UNDER THE K V A T ISSUED BY THE R.3.

//TRUE COPY//

prv.

S. SIRI JAGAN, J.

W.P.(C)NO.21531 OF 2006

DATED THIS THE 12th DAY OF JULY, 2007

JUDGMENT

The petitioner submitted an application for replacement of old vehicle in respect of which he has a permit. Although the same was granted, it was not issued in view of a dispute regarding payment of tax in respect of the old vehicle. The petitioner has filed Ext.P4 appeal before the 2nd respondent along with a petition for stay namely, Ext.P5 in respect of the demand for tax. The petitioner now seeks a direction to the 2nd respondent to consider Ext.P4 appeal and Ext.P5 stay petition.

2. I have heard the learned Government Pleader also. In the facts and circumstances of the case, I direct the 2nd respondent to consider and pass orders on Exts.P4 and P5 as expeditiously as possible. Till orders are passed on Ext.P5 stay petition, the coercive proceedings for recovery of the tax shall be kept in abeyance.

The writ petition is disposed of as above.

S. SIRI JAGAN, JUDGE

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